

Status of Resolution of Reported Frauds

December 2001

Agency: 310

Department of Corrections

Audit Number	Finding Number
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6234	1	Finding:	Public funds were misappropriated and accounting records were falsified and destroyed at the Airway Heights Correction Center.
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		Fraud Amount:	\$3,920
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		Recovery to Date:	\$0
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		Action/Status:	Department of Corrections staff detected the fraud while performing an internal audit of the petty cash and notified the State Auditor's Office.
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The Department of Corrections has taken the following corrective action:

- ☞ Removed the petty cash account from the institution,
- ☞ Modified and implemented petty cash procedures to include stronger internal controls,
- ☞ Trained Airway Heights Correction Center staff on proper procedures regarding petty cash, and
- ☞ Returned the petty cash account to the institution after modified procedures had been implemented and training conducted.

Criminal action taken: This matter has been referred to the Spokane County Prosecuting Attorney for any action deemed appropriate.

Personnel action taken: The employee resigned.

Amount to be recovered: \$3,920

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